DOCUMENT RESUME

ED 223 384 RC 013 649

AUTHOR	Farley, Elizabeth, Ed.
TITLE	Trainer Guide: Business and Finance Managerial. Camp Administration Series.
INSTITUTION	American Camping Association, Martinsville, Ind.
SPONS AGENCY	Office of Special Education and Rehabilitative Services (ED), Washington, DC. Div. of Personnel Preparation.
PUB DATE	Sep 81
GRANT	G007901333
NOTE	39p.; For related documents, see RC 013 643-651.
AVAILABLE FROM	American Camping Association, Bradford Woods, Martinsville, IN 46151-7902 ($2.95 plus shipping).
PUB TYPE	Guides - Classroom Use - Guides (For Teachers) (052)
EDRS PRICE	MF01 Plus Postage. PC Not Available from EDRS.
DESCRIPTORS	*Administrator Education; *Camping; Disabilities; *Instructional Materials; *Learning Activities; *Management Development; Money Management; Office Management; Outdoor Education; Personnel Management; Recordkeeping; Resource Units; *Workshops
IDENTIFIERS	*Project STRETCH

ABSTRACT

Suggested ideas on conducting a managerial workshop for camp directors are offered in this trainer's guide. Workshops must be at least one full day of training (6 hours) on each topic to be counted toward the American Camping Association (ACA) Camp Director Certification Program. Suggested topics to be addressed are: (1) basic principles and concepts of the management area; (2) accepted techniques and innovations in the selected area; (3) interrelationships of the support system to the camp goals, program, and other service areas; and (4) government regulations and sources of information. Steps to developing and implementing a managerial workshop include determining needs and interests of participants; contacting the ACA Regional Education Coordinator for resource people and ideas; arranging for a workshop meeting place and establishing fees; organizing an advisory committee to determine workshop schedule and workshop content; and selecting and orienting special resource persons or trainers. Performance objectives are presented along with a suggested program and activities outline for the managerial workshop. Samples of evaluation forms, performance questionnaires, case studies, quizzes, worksheets on budgeting, and three resource sheets pertaining to budgeting, suggested readings and marketing are provided. (ERB)

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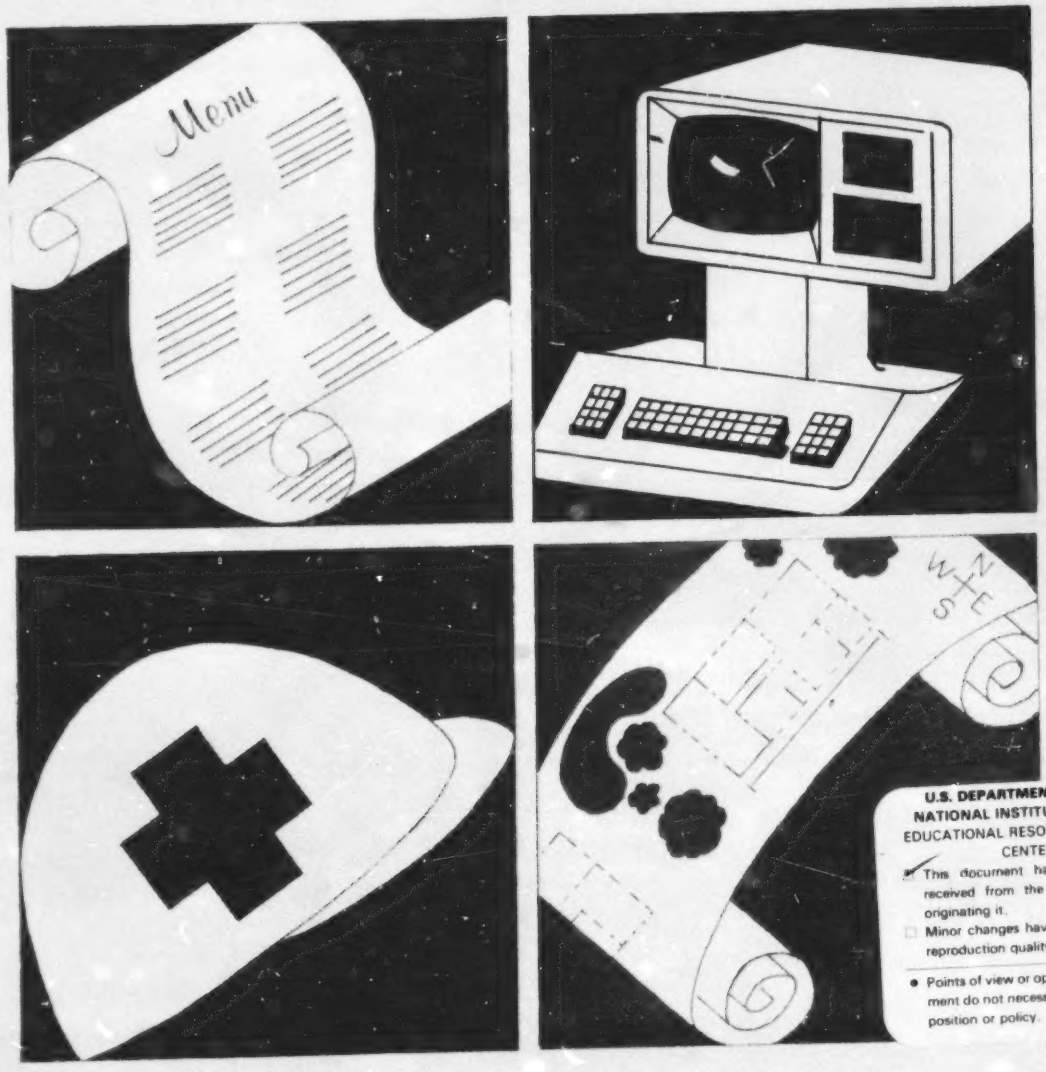
Camp Administration Series

Trainer Guide: Business and Finance Managerial



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Published By The American Camping Association

RC 01 3649

Trainer Guide:
Business and Finance Managerial

Dr. Elizabeth Farley, Editor

Camp Administration Series

Sue Stein, Editor

Project STRETCH
The American Camping Association
Martinsville, Indiana

The project information contained herein was developed pursuant to grant no. G 007901333, from the Division of Personnel Preparation, Office of Special Education and Rehabilitative Services. The opinions expressed herein do not necessarily reflect positions, policy, or endorsement by that office. Copies may be ordered from the American Camping Association, Bradford Woods, Martinsville, IN 46151-7902.

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Foreword

The Office of Special Education and Rehabilitative Services has for many years recognized the value of camping as an important aspect in the lives of handicapped youth and adults. Since 1971 when the former Bureau of Education for the Handicapped provided funding to help sponsor the National Conference on Training Needs and Strategies in Camping, Outdoor and Environmental Recreation for the Handicapped at San Jose State University, there has been a nationwide movement toward including handicapped children and adults in organized camping programs.

The material contained in this book and other volumes that make up the Camp Director Training Series are the result of a three-year project funded by the Division of Personnel Preparation. In funding this effort, it is our hope that the results of the project will help make camp directors and other persons more aware of the unique and special needs of disabled children and adults; and to provide information and resources to better insure that those needs are met.

The Office of Special Education and Rehabilitative Services is committed to the goal of equal opportunity and a quality life for every handicapped child in the United States. Opportunity to participate in camping programs on an equal basis with their non-handicapped peers is a right to which all handicapped children are entitled. However, this goal can be achieved only if those responsible for the provision of camping services are likewise committed to this goal.

William Hillman, Jr., **Project Officer**,
Division of Personnel Preparation,
Office of Special Education and Rehabilitative Services
Sept. 1981

Preface

Emblazoned across the mantle of the fireplace at its National Headquarters are the words "Better Camping For All." Nothing more easily sums up the basic purpose of the American Camping Association (ACA) in its 75 years of existence than do these words. From its very beginning, the Association has been concerned about providing "better" camps. That concern has led to a continuing study and research for the most appropriate standards for health, safety, and better programming in the organized camp.

That concern for standards of performance in the operation of the summer camp led to an awareness of the necessity of an adequate preparation and continuing education of the camp director. Various short courses and training events were developed in local ACA Sections and at ACA national conventions. Many institutions of higher learning developed curriculum related to the administration of the organized camp.

By the late 1960s, the American Camping Association began the development of an organized plan of study for the camp director that would insure a common base of knowledge for its participants. Three types of camp director institutes were developed and experimented with in different parts of the country. In 1970, the Association adopted a formalized camp director institute which led to certification by the Association as a certified camp director. Continuing efforts were made to try to expand and improve upon the program.

After the first decade, it was recognized that the program must be greatly expanded if it were to reach camp directors in all parts of the country. Centralized institutes of a specified nature often prevented wide participation by camp directors. This led the Association to consider the importance of documenting a body of knowledge which needed to be encompassed in the basic education of any camp director and to explore methods by which that information could be best disseminated.

During the years 1976-78, the Bureau of Education for the Handicapped, U.S. Department of Health, Education, and Welfare, funded a three-year project to determine the basic competencies required of a camp director who worked with the physically handicapped. Under the leadership of Dr. Dennis Vinton and Dr. Betsy Farley of the University of Kentucky, research was undertaken that led to the documentation of the basic components of such education. It was determined that 95 percent of the information required in education of a director of a camp for the physically handicapped was generic. Only 4 percent or 5 percent related specifically to the population served.

Meanwhile, the American Camping Association had begun to recognize that the word "all" in its motto is an obligation far beyond its extensive efforts over a number of decades to insure organized camping experiences for children of all racial, ethnic, and socio-economic backgrounds. Camps began to expand their services to a variety of special populations to encompass all age ranges and persons with a variety of physical and mental disabilities. The message soon reached the Association that any camp director education program must help all camp directors to understand and explore the needs of the new population the camps were serving. Chief among those new populations were the campers with physical and mental disablements.

In 1978, the Association approached the Office of Special Education, U.S. Department of Education, and requested funding for a project to expand its education program based on the materials developed by Project REACH, a research project funded by the Department of Education at the University of Kentucky; the intent was to include training for directors working with the handicapped and develop a plan for wider dissemination of camp director education opportunities.

A subsequent grant from the department resulted in Project STRETCH and three years of monitoring camp director education programs, revising and expanding the basic curriculum for such programs, and developing new materials for use in expanded programs.

As we near the end of Project STRETCH, the American Camping Association is pleased to find that the project has helped to greatly heighten the level of awareness of the handicapped and their needs in the camp director community.

This volume is one of several volumes that will insure "Better Camping for All" in the decades ahead.

Armand Ball,
Executive Vice President
American Camping Association

Acknowledgements

The camp administration series is a result of three years of work by hundreds of individuals in the field of organized camping and therapeutic recreation. A big thank you is extended to all who made this project a reality. While it is impossible to mention all contributors, we extend a special thank you to those individuals who assisted the project for all three years. With their input, the road to this project's completion was much easier to travel.

Project Officer

William Hillmar, Jr., Division of Personnel Preparation,
Office of Special Education and Rehabilitative Services

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SECTION I

Introduction

Why Has Managerial Training Become a Part of the Camp Director Education Program?

Operating a camp is big business. It is estimated that there are between 9,000 and 10,000 camps in the United States. These, in turn, account for two billion dollars in annual transactions.

In terms of facilities, camps account for three and one-half billion dollars in property value, 10,000 miles of shoreline, and 2,500,000 acres of land. They employ 375,000 staff annually to help them service 9,000,000 campers.

Camp management requires directors who are competent in management systems. Management of a camp involves more than planning the program, hiring staff, and finding someone to do the maintenance; it involves the ability to design, operate, and continually revise a variety of support systems.

Recognizing the need for directors to have competence in management of support systems, the American Camping Association included four managerial topics as part of the ACA camp director education curriculum in the late seventies. These four managerial areas are:

Food Service	Health and Safety
Business and Finance	Site and Facilities

All managerial workshops should be organized to help camp directors analyze and establish the managerial support systems which are consistent with and supportive of the camp philosophy, goals, and objectives. To meet this general goal, each managerial workshop should address:

a. Basic principles and concepts of the management area.
b. Accepted techniques and innovations in the selected area (or field).
c. Interrelationships of the support system to the camp goals, program, and other service areas.
d. Government regulations and sources of information.

Managerial workshops must be at least one full day of training (six hours) on each topic if the managerial is to be counted toward the ACA Camp Director Certification Program. A workshop may be longer if the managerial coordinator deems necessary. Some sponsors have found it more satisfactory to have three or four one-day workshops on a particular managerial topic over a period of several years.

Why Address the Needs of Special Populations, Such as the Handicapped, in Camp Director Education Programs?

According to reports by the Office of Special Education and Rehabilitative Services (OSE&RS), approximately 12 percent of the country's population has some kind of handicap. OSE&RS estimates there are eight million handicapped children in the United States.

Historically, the Handicapped have been denied the same level of opportunity and service provided to the nonhandicapped. During recent years, equal opportunities have been growing. This awareness has been translated into a number of federal and state laws which are intended to assure that the rights of the handicapped are protected. These laws have ramifications for many fields, including camps. The ramifications of these laws are especially important for those camps receiving government funding. Moreover, the concept of equal opportunity for the handicapped has implications for all camps.

Among human services professions, there is a widening recognition and acceptance of the significant role that a camping experience (either mainstreaming programs or special populations camps) can play in the lives of handicapped children. (Gibson, Peter M. "Therapeutic Aspects of Wilderness Programs." *Therapeutic Recreation Journal* Second Quarter, 1979.) However, not all camp directors are aware of the value, nor do they have a positive attitude toward the handicapped.

The attitude of the camp director toward the handicapped will be the most important single force in determining whether or not his/her camp will offer opportunities for campers with special needs. It is, therefore, imperative that training at managerials expose camp directors to characteristics and needs of special populations and their implications for camping experiences. Strategies camps can use, and are using to service all special audiences including the handicapped, should be examined.

What Is Your Role as the Managerial Coordinator?

There are basically four functions necessary for the completion of any training event. These are: planning, promoting, implementing and evaluating.

Depending on the qualifications and time of the Section Education Chairperson, he/she may elect to serve as the managerial coordinator or select someone else to handle part or all of the managerial coordinator's responsibilities.

The following list has been developed to help you, the Managerial Coordinator, develop and implement a managerial workshop:

1. Determine the needs and interests of the potential workshop participants.
2. Contact your ACA Regional Education Coordinator for suggestions for resource people and ideas.
3. Arrange for a workshop meeting place and establish fees to cover all expenses of the event, including any resources or books to be distributed to participants. Budgets should be approved by the Section with the Section Treasurer handling all registrations and monies. (See sample in Appendix A.)
4. Organize an advisory committee to help determine schedule and organize the managerial workshop content.
5. Select and orient any special resource persons or trainers to be used to the managerial goals and process.

Promotion may include these two important steps:

1. Prepare a brochure on promotion material and distribute it.
2. Share managerial dates with other Sections, colleges, and the National ACA office.

To implement your managerial, consider these points:

1. Determine what will be required for satisfactory completion of the managerial by participants.
2. The style of the managerial is up to the coordinator. As part of the process, the coordinator may wish to consider how the following items can be handled to facilitate the style selected:

Participant groupings	Pre and post assignments
Opening and closing sessions	Sharing of participants' resources and concerns
Process for evaluation (workshop and participants)	Printed materials/references to be used
Meals and breaks	

3. Prepare the final agenda and check on all resources.
4. Hold the workshop.

Evaluation is critical. These steps will help you organize your evaluation:

1. Distribute, collect, and summarize managerial evaluation forms completed by participants at the end of workshop. (See form in Appendix C.)
2. Complete the evaluation summary regarding which participants have satisfactorily completed the workshop. As an option, you may order certificates for those who have successfully completed the training. Certificates are available from ACA publications or Sections may design their own certificates.
3. Complete the Managerial Workshop Report Form as found in Appendix B, and attach the following:
   a. Summary of the managerial evaluation forms.
   b. Criteria used for determining satisfactory completion of the managerial and list of who completed the managerial satisfactorily.
   c. List or copies of resources used (AV materials, books, handouts, promotional materials.)
   d. Agenda/Schedule.
   e. Recommendations to improve the managerial.

Send one copy to National ACA office, to your Regional Education Coordinator, and to the local Section board.

How Important Is the Evaluation Component?

Evaluation should be carried out at the conclusion of each managerial to determine which portions need to be improved, to compare your managerial with others, and to maintain quality control of American Camping Association's professional education programs which are used for certification or recertification purposes.

Evaluation of the training may be carried out in several ways. Some prefer a written evaluation questionnaire. Others prefer a group discussion to evaluate an event. A few have used sub-groups or outside evaluators to observe the entire training and present a summary to the group at the closing session.

How the data for the workshop evaluation will be collected is the responsibility of the coordinator. However, it is necessary to collect information and report it to national and regional coordinators. This enables them to do comparisons of managerials and share results with other Sections. The evaluation should answer the following questions:

1. Did the managerial meet its goals?
2. Were the needs of the participants met?
3. Was the content and format appropriate?
4. Were the resource leaders and materials helpful?
5. What were the strengths and weaknesses of the training?
6. How can it be improved next time?

A questionnaire that may be used for a written evaluation by participants is included in Appendix C.

Evaluation of participants is just as important as evaluation of the workshop itself. Since managerial workshops may be used to complete one of the prerequisites for ACA Camp Director Certification or counted for recertification credit, it is important to determine whether or not the participant satisfactorily completed the managerial workshop. This means the workshop coordinator needs to set the criteria for satisfactory completion by a participant; notify participants of the criteria; and report to the Section coordinator, regional coordinator, and National ACA office the names of those who have satisfactorily completed the managerial.

In the Managerial Guide that follows, both a list of desired learning outcomes and suggested methods for participant assessment are included. It is required that an evaluation method(s) be incorporated as part of all managerials. However, the coordinator is not limited to those contained herein. These are merely to be used as a starting point.

How Can I Use the Remainder of this Trainer's Guide in Planning My Own Managerial Workshop?

The following material is one managerial coordinator's ideas on how to cover the ACA Core Curriculum performance. It makes up the bulk of this guide. The writer has included many more objectives and activities than you can possibly cover in a six hour period. This has been done to give you many ideas to choose from and to hopefully make your task easier.

What Should Be Included in an ACA Business and Finance Managerial?

The following are ACA objectives for a managerial on business and finance. At the completion of the managerial workshop, each participant should be able to analyze the camp director's role in establishing and supervising the camp's business operation. Specific objectives include:

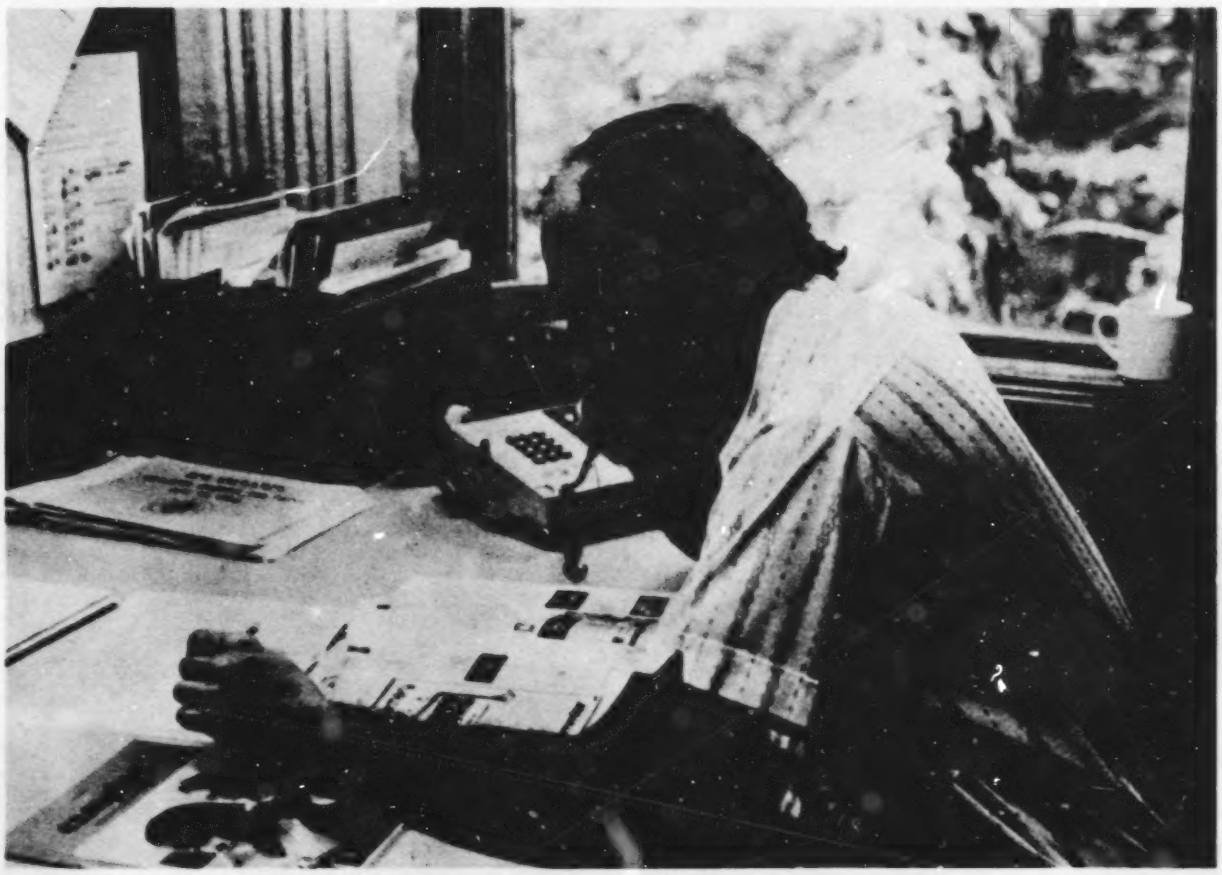
1. Knowledge of and ability to identify (a) resources for securing appropriate federal, state, and local laws, and (b) ACA Standards relating to camp business management.
2. Knowledge of business management systems, including fiscal operations.
3. Knowledge of office management, record keeping, and reporting procedures.
4. Ability to identify various patterns of ownership and financial arrangements.
5. Knowledge of various types of insurance coverage available to camps and ability to identify professional resources.
6. Ability to establish a system for the camp's business operation.

These are suggested topics for workshop content:

—Standard bookkeeping, accounting principles, and systems
—Legal requirements and insurance coverage for camp operations
—Office management practices to improve camp operations in such areas as budgeting fiscal year planning, tax reports, Social Security, secretarial aspects, business machines, copy centers, and printing
—Communications methods with parents, purveyors, and the community
—Job descriptions and contracts for employees
—Access to business trends pertinent to camping
—Local tax rates and community relations
—Food cost versus purchasing power (i.e., cooperative buying, discount, inventory controls, comparative budgeting)
—Procedures for evaluation of program cost
—Policies regarding gratuities to personnel
—Projected use of site for year-round programming
—Director's responsibility in camp business matters
—Money management (i.e., short-term, cash flow deposits, investments, capital expense versus rentals, IRS, profit-sharing plans)
—Personnel practices

A suggested resource team might include:

—Attorneys
—Insurance brokers
—Banking personnel
—Accountants
—Public and private business personnel
—Experienced camp directors
—Experienced camp business managers



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SECTION II

Business and Finance Managerial

Managerial Trainer Guide

Allen Beavers, CCD

Director, YMCA Camp of Metro-Hartford, Connecticut

The camp director and/or owner is responsible for the legal and financial soundness of the camp operation. Lack of knowledge or ignorance of business law can no longer be accepted as an excuse for one's errors, nor for the failure of the camp to continue in operation. Laws and practices change frequently, and it is the responsibility of the camp administrator to keep abreast of these changes.

The trainer is expected to provide up-to-date information on good, current business practices, management skills of an operation, and means to produce good investment income. However, the trainer should point out that the reason for this is to improve and provide the consumer with a healthy, safe camp environment.

Keeping up to date with business and financial management is necessary for all practicing camp directors. It is imperative that camp directors stay alert and abreast in these fields in order to survive. To do this, the trainer will have to call upon the expertise of local specialists. As the trainer will see, covering all suggested areas of training will only allow for a brief portion of the day to be concerned with "where each director is." Certainly, each participant must have some foundation in business and financial management. At the very best, it is for a camp director with basic knowledge and experience.

As you review the suggested managerial material, you will find that it is not designed to answer all of your questions, but rather to alert you to the business world in which all camps must operate. Also, it is designed to inform the camp director of when and where to ask questions and whom to go to for the right answers.

Some of the financial "survival" areas of modern-day businesses are so technical that outside expertise must be brought to this program. But, it is important to keep the camp directors' background in mind. The subject matter should not be dealt with in a way that frightens directors or causes them to feel the information is beyond them. In other words, input must be practical and reasonable and in a lay person's language.

Prior to the workshop, have the participants complete a self-assessment checklist. Then use this information to inform panelists, speakers, or discussion leaders of participant's needs. In this way the leaders can provide the participants with current information in these areas and outline a process which will help them to keep abreast in these areas. As the trainer, you should provide opportunities for individual input and for group discussion; in other words, give workshop participants time to share new information.

Finally, the trainer should conclude all managerials with a guide for continued individual growth. It is important for each person to establish future channels of communication between ACA, other camp directors, and the business community.

Performance Objectives

The objectives presented in this section were developed from the ACA-approved objectives for this managerial. The author has reorganized the objectives and added objectives to provide more specific information and detail. As a trainer, you can do the same thing as long as you use the ACA-approved objectives as your sole guideline. Business and finance objectives include the following.

1. Knowledge of and ability to identify (a) resources for securing appropriate federal, state, and local laws, including laws and regulations pertaining to the handicapped, and, (b) ACA Standards relating to camp business management.
2. Knowledge of business management systems, including fiscal operations, and local shared systems available to any camp.
3. Knowledge of office management, record keeping, and reporting procedures, including those that are required by law and those used only for local information.
4. Knowledge of various patterns of ownership and financial arrangements and the ability to secure sound advice as to the best methods to use in one's own operation.
5. Ability to determine, select, and secure appropriate insurance coverage for year-round camp operations.
6. Ability to establish a system of business operations.
7. To become aware of modern technical equipment and services for office operations such as microfische, bill collecting, in-house computer equipment, bank draft and other devices to deal with cash flow, discounting and investing, and long-term capital investments and benefits.
8. Knowledge of publications, organizations, training programs, and professionals who can provide new information and skill development.

Suggested Program Outline

9:00 AM *Registration*—Coffee and collection of pre-assigned partic. ant data sheets.

9:30 *Overview*—Of day's work.

Priorities

9:45 AM *Introduction*—Conceptual—The Planning Stage "Some Budget Balancing Keys"

1. Your business system must be tailored to your camp goals and objectives.
2. Build statistical reinforcement into your long-range plan.
3. Before you expand your services, do a market survey and review your master plan—consider special populations.
4. How to build a budget.

10:00 *Systems*—Kinds—why needed? Purposes—legal audits—record keeping—basic accounting to meet the law.

10:30 *Purchasing Power* — Cooperative buying — "Spread-out buying." Discounts—inventory control—merchandise—resale tax liability.

10:50

11:00 *Insurance* Liability*—For whom, its limits, special populations and high risk programs. Agency requirements—private camp recommendations—kinds—health and accident—accreditation—D & O—deductions up front.

11:40 *Personnel Management*—E.E.O. data—O.S.H.A. —Workman's Compensation—FICA—records and ratings—open files by law and the whole area of "people management."

12:15 PM *Break for Lunch*

1:15 *Managing Camp Assets*—A panel presentation over material from the REACH self-study guide. Use the pre-test for the first 15 minutes.

2:15 *Money Management*—Short term loans—corporation collective liability management—capital expense vs. rentals. The small business association vs. non-profit agency.

2:40 *Office Administration*—Hand posting vs. computer data processing—costs—promotion (use the article "Fifty Ways of Promoting Your Camp")—public communications — the media — type of printing.

3:00 *Coffee Break*

3:10 *Keeping Current*—Microfische—microfilming—the bankdraft system—computers—cashflow—the money market and investment—word-processing equipment adapted to camping—telephone, PA systems—radio—closed circuit TV—depreciation.

4:00 *Where Do We Go from Here?*—The next step. Suggested followup. Finally, "where does the camper fit in?"

Have a Safe Trip Home!

Some Basic Assumptions

1. This managerial assumes that the participants have directed a camp and have been involved in its operation. It is not intended to be a basic course on the art of administration.
2. After completing this managerial, the workshop participants should be able to determine the level of their knowledge and competence in business and financial management and know how to become better administrators.
3. The major focus of this managerial is on business and management; however, there will be some reference to subject matter from other managerials.
4. After completing the workshop program, it is assumed that the workshop participants will return to their respective locations and contact suggested sources of information to "tailor" information to individual needs.
5. It is important to stress the positive aspects of computer use and to play down the element of fear. The computer does two things; it gives us fast, accurate information when needed, and secondly, it provides us with accurate verification of information. This enables us to spend more time with our first love—the campers.
6. This training program should serve as a catalyst for learning. Success of this managerial will depend on the participants' continual pursuit of information when returning home.
7. Remember, the campers we serve and the staff who work for us are growing up in a computerized, technical world. Camp directors must at least keep up with them, and better keep ahead of them.
8. While all sessions will review what people are currently doing in their camp operation, the focus should be on "how to do it better and more efficiently" and "what's new in the field."
9. Stress to all managerial participants that this workshop is an opportunity for the future. In other words, this managerial could be and possibly should be "repeated" every few years if camp directors are to keep pace with the times.

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Pre-Managerial Preparation for Participants

Each participant should prepare the following information and bring it with them to the managerial.

Answer the following questions.

1. Review your budget and lump line items into the following catagories. List the percentages of each group in relation to the total budget.

Percent of Total

_____ Wages and benefits

_____ Raw food costs

_____ Service supplies (kitchen, bath, medical, etc.)

_____ Program supplies

_____ Utilities

_____ Buildings and grounds maintenance

_____ Insurance

_____ Depreciation reserves (profit and non-profit

_____ Profit (for private-for-profit camps)

_____ Transportation (primarily day and travel camps)

_____ Promotion

_____ Administration

2. What do you do to recover overdue accounts?

3. How do you handle your cash flow? How do you even out cash flow on a monthly basis?

4. What types of insurance do you have?

5. What magazines do you subscribe to at present to keep yourself up-to-date in the business and management fields? Please list:

6. What non-camp services do you use in your operation? (Auditors, cooperative buying programs, time share computer(s), consultants, etc.) Please list:

7. Bring samples of all of your promotional materials (enough copies for other participants, if possible).
8. Bring a master chart of your organizational structure showing lines of authority (solid lines) and lines of responsibility (dotted with arrows).
9. Bring samples of job descriptions and policies of operation.
10. If your camp is a year-round operation, list your fixed costs for summer versus winter months.
11. If you have a long-range plan for development and/or management, bring the outline with you.
12. Bring any other materials you are currently using that you would like to share with other camp directors to help them in their work.

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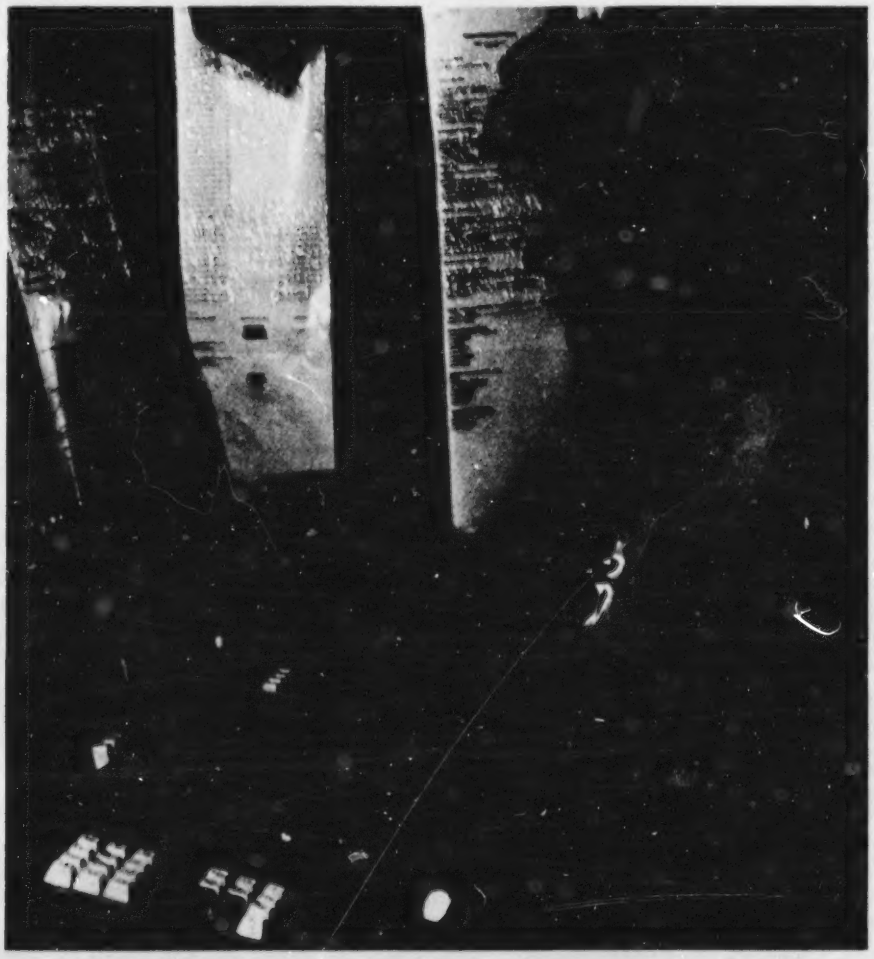
Supplies and Equipment Needed

Before arrival of participants:

1. Set-up area for workshop
   - Head table, rostrum, and microphone
   - Table for supplies
   - Chairs, either theater style or around tables for participants
   - Newsprint and easel, and/or blackboard and chalk
   - Separate room for lunch (do not use same room.)
2. Prepare registration table
   - Registration table outside session room
   - Receipt book
   - Registration forms
   - Notebooks and pencils for participants
   - Name stickers for all
   - Region or Section leadership person to handle registration
   - Cashbox and change
   - Copies of all needed worksheets, schedules, and handouts
   - Any testing materials you plan to use
   - Session evaluation forms as prescribed by ACA
3. Organize resource table
   - Assorted books such as "Camp Staff Training Series"
   - United Way National Budget Preparation materials
   - Current O.S.H.A. Manual and associated required posting materials (free from suppliers)
   - Bankdraft sample forms
   - Assorted samples of forms, government items, etc.
   - Typical audit reports (may use an ACA annual audit as an example)
   - Sample ACA or David Dabrow's *Camp Staff Job Description.*
   - Assorted energy resource materials and publications
   - Government procurement process information and who is eligible
   - Vehicle leasing sample agreements, as well as other lease arrangement forms
   - Sample inventory forms with depreciation column for auditing purposes
   - Sample "marketing" plans
4. Have media support equipment and supplies available; consider selecting from list.
   - Film projector
   - Tape recorder
   - Video recorder
   - Microfische reader and assorted microfische
   - Microfilm and reader
   - Slide projector
   - O.S.H.A. slide set (current set available from A. Beavers for $7.50; however, these may well be changing in near future—current book from local source is all that is needed)
   - Screen
   - Overhead projector, transparencies, grease pencils
   - Magic markers and newsprint
   - Opaque projector
   - Blackboard and chalk



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Trainer's Outline of Suggested Activities

Time	Objective	Activity Description	Resources Needed	Method of Evaluation
9:00 AM	Registration and getting acquainted	Each applicant should fill out a registration form and pre-assessment questionnaire. Pass out other work page materials. Collect fees and other pre-assignment material.	Registration table and chairs. Cash box and receipt book. Pencils, paper, etc. Coffee and/or donuts, etc. Staffed by a welcoming volunteer. Resource Sheet #1 "Rate your performance."	Review all materials and records. Balance all registration cash against registrations. Review hand-in materials. Use information from pre-assessment questionnaire to structure discussion groups.
9:30 AM	Introduction and overview of work for the day	For small groups you may want each to introduce themselves. For larger groups plan some other type of "ice-breaker." Set ground rules for the day (i.e., how and when to ask questions or break in). Try to set the group at ease. Review what you as the leader assume or do not assume. Expalin what you will expect as the end result of the session.	All should have pencils and paper. Three-hole paper punch is helpful. Notebooks would be ideal if budget allows it.	A question on the evaluation form should ask if it was made quite clear what would be expected of the group in order to qualify for successful completion of this Managerial, and how one may continue further learning after completion of the program.
9:45 AM	Introduction to Modern Business Management.	Pass out the resource sheet on "Some Budget Balancing Keys" and give a brief talk on its meaning and how to relate it to camping.	"Budget Balancing Keys," resource sheet #1	This is one person's view, and the participants should use it as they see fit—no evaluation.
10:00 AM	"Systems, the Law and You." To review what participants are doing, using the samples they brought. A brief review of current camp and legal "musts."	Using samples from the display table, comment on as many of the forms, etc., as you can and relate them to legal requirements.	See the suggested resource items sheet which you can ask each participant to bring with them. Provide each with a copy of Resource Sheet #3 "Records Retention Timetable" sheet which is a part of this material.	You may want to use a questionnaire or design a quiz sheet to do two things: (1) Identify where each director is in their own operation, and (2) record how much of newly presented data has been acquired by the participants.
10:30 AM	Purchasing/To make certain all present understand what is meant by the approaches and advantages and disadvantages of each.	Take a group census of what each director is doing in their operation and why. Then ask for questions. Finally, answer questions and try to comment on each kind or process of operation and show how they may be managed. Talk about advantages and disadvantages of each.	You may want to bring in a "co-operative" buyer or operator into this session and persons dealing with inventory control and sales tax personnel.	See evaluation form.
10:50 AM	Stretch and break for refreshments.	Allow for frequent breaks of one or two minutes at mid-morning. Give participants an opportunity to walk a little.	Coffee and other refreshments.	Wide awake group
11:00 AM	Insurance Liability: Since most of the material in this session will be common knowledge, the focus will be in two areas, (1) pitfalls to avoid, and (2) current update of recent rulings, laws, and judgements.	Presentation. Review all forms of insurance. Discussion of special populations (audience), especially the handicapped.	Unless the chairperson is an insurance individual, perhaps either a panel or at least one expert in the field would best serve the group here.	May desire to use a quiz.
11:40 AM	Personnel Management: Update on current personnel policies, practices, and laws. What we can and cannot do in the area of personnel management and what we "must" do.	Slide show and small group discussion. A broad general review of the organizational charts of some camps and how we deploy people. Show the O.S.H.A. slides and show various resource materials available. Deal with what we as directors/owners must be aware of in the laws and where and how we can keep updated. Discuss special provisions for handicapped campers and staff.	O.S.H.A. materials and samples of current legislation. O.S.H.A. slides (if used) and projector.	Participation in group discussion.
12:15 PM	Lunch	Suggest the luncheon be set up in another room so that service can be prompt.	Banquet service	Ask questions on final evaluation form.

(Suggested Activities continued)

Time	Objective	Activity Description	Resources Needed	Method of Evaluation
1:15 PM	How to manage camp assets and operations.	Using the Project Reach self-study guide as a basis, you should: (1) make all aware of this resource. Have those who need more information in this area plan to use it as a follow-up to the workshop, (2) review each area, although we must realize that this section alone could be a whole training program in itself.	Copies of Project REACH self-study guide. Copy included in appendix.	You may wish to use the assessment questionnaire from the REACH material or prepare a separate type of test. The assessment instrument should be designed to determine if the camp directors understand basic business terms and information.
2:15 PM	How to make money work for you. Learn about fund raising both in profit and non-profit camps. Where to find help.	Have a presentation by the Small Business Association or someone who can advise on how to keep all of your funds producing at all times. The various ways to make money with money before spending it. How to handle accounts due.	Representative from a Small Business Assoc., an investment advisor, or a person from a collection agency. (This need not be a dirty word, but rather a lesson in how to word forms properly so that we do not need such a service.)	
2:30 PM	Good practices of Office Management and Public Communications.	This session should deal more with the philosophies of the various management procedures. In the area of ways to promote a camp, there are fifty suggested ideas. Not all will work for every camp, but they are ideas that have been tried and you may want to add more of your own.	In this session you may want to lead off with a lecture overview, then break into groups for discussion. See Resource Sheet #4.	A philosophy statement by each person concerning the three areas: (1) Office management; (2) Budget percentages; (3) Public communications.
2:45 PM	Budgeting	When asked—"how do we know that we have a realistic budget both on income and expense," we need a measuring tool if we are to survive.	Resources can be samples of materials brought by participants, or similar to Resource Sheet #3; "Records Retention Timetable #4"; "Concepts of Promotion and Marketing"; and the worksheets from the REACH material.	
3:00 PM	Break	Stand up and stretch. Refreshments.	Refreshments	Evaluation form.
3:10 PM	Keeping Current: An update on the needed modern processes to operate your camp in the most efficient way. Make participants aware of new software and hardware available. Focus on how to keep current.	Demonstrations. This session should include: computer recordkeeping (financial inventory, personnel, membership, etc., microfishe and readers, bankdraft and cashflow processes, communication abilities, word processing equipment, depreciation and replacement.	Microfische reader and microfische; computer printouts; samples of business forms such as bankdraft authorization forms. Either data on or an actual word processing machine for demonstration.	Before and/or after demonstrating, ask participants to identify all equipment and use of forms.
4:00 PM	Recap: Give participants a challenge to keep current in the future and suggestions of how to do it.	Review followed by a question and answer period. Advice as to where one can go into more depth on any of the materials presented today. All we can do in one day is to update people and point them in the right direction for further learning.	Resources used in the program. Resource Sheet #5, "Post-Assessment" case studies.	Have participants fill out the evaluation form prepared by ACA and return it. As a final assessment, divide into small groups. Each group should discuss one case study and determine appropriate action. Leader and peers should determine if they were successful in solving the problems.

Pre-Assessment Questionnaire
Rate Your Performance

The following assessment tool was adapted from a rating scale by Roger Fritz titled "Rate Yourself as a Manager," and published in *Association Management* magazine in August, 1980.

The self-assessment rating instrument is divided into four sections: 1) organization and management skills, 2) planning skills and use of time, 3) communication and supervisory skills, and 4) budget and financial management skills.

Using the checksheet that follows, you are to analyze your strengths and weaknesses for each of the four areas. To do this, answer the ten question for each area using the following rating:

Definite Strength:	10-9
Moderately Effective:	8-7
Average Performance:	6-5
Rarely Effective:	4-3
Definite Weakness:	2-1

If your score is 60 or less for any one section, prepare a plan to help you improve your performance level. Chart your scores on the "Summary Evaluation Checklist" to determine your overall performance.

I.

Organization and Management Skills

1. Am I sensitive to the influence my actions have on my employees? _____
2. Do I understand their reactions to my action? _____
3. Do I allow subordinates to express ideas and opinions? _____
4. Do I effectively motivate my employees? _____
5. Am I able to resolve conflicts in a constructive way? _____
6. Have I developed a spirit of teamwork among my staff? _____
7. Does the day-to-day work in my department run smoothly? _____
8. Do I give staff the guidance, training, and authority to make decisions independently? _____
9. Do I regularly assess the quality of my work and that of my staff? _____
10. Do I have a personal plan for self-improvement? _____

Total _____

II.

Planning and Time Management

1. Do I appropriately analyze the impact of particular changes on the future of my organization? _____
2. Do I plan meetings in advance? _____
3. Do I have a clear vision of direction for my organization? _____
4. Are these plans in written form to guide me as well as others? _____
5. Do I avoid reacting to the pressure of the moment? _____
6. Do key problems and priorities receive proper attention? _____
7. Do I schedule work at special times of the day or week to take advantage of my own energy and effectiveness levels? _____
8. Am I in control of the amount of fragmentation and interruption of my work? _____
9. Do I make use of time-saving devices such as dictating machines and calculators?
10. Do I have my priorities clearly in mind most of the time?

Total _____

III.

Communication and Supervisory Skills

1. Is my information organized so that it is easy to locate and use? _____
2. Do I balance that collection of information they need when they need it? _____
3. Does my staff have the information they need when they need it? _____
4. Do I put it in writing so that my subordinates are not at an informational disadvantage? _____
5. Do I make the most of meetings for which I am responsible? _____
6. Does my staff understand our objectives and know what is to be done, when, and by whom? _____
7. Do I know which tasks I can delegate and which must be done by me? _____
8. Do I leave the final decision to subordinates often enough? _____
9. Do I show genuine interest in my staffs work? _____
10. Am I confident that my staff can handle the work I give them? _____

Total _____

IV.

Budget and Financial Management Skills

1. Can I prepare a sound budget for my program? _____
2. Do I have a time line for getting my budget prepared and approved? _____
3. Do I involve all professional staff in budget preparation? _____
4. If I am having problems preparing a budget or managing funds, do I know where to go for assistance? _____
5. Do I use a systematic approach to fiscal management? _____
6. Do I have sound fiscal management procedures? _____
7. Do I inform staff of fiscal procedures and enforce them? _____
8. Do I use my operating budget as a guide for implementing and evaluating program? _____
9. Do I know how to prepare a proposal for outside funding? _____
10. Am I familiar with outside funding sources? _____

Total _____

Summary Evaluation Scoreboard

Section	10	20	30	40	50	60	70	80	90	100
Organization & Management										
Planning & Time Super.										
Communication & Super.										
Budget & Finance										
Totals										

GRAND TOTALS ÷ 5 = _____ Composite Score

If composite score is:

80-100 Strengths should serve you well.
60-80 Unbalanced skills may seriously retard your progress.
Under 50 You may be mismatched as a manager.

Post-Assessment: Case Studies

To the Trainer: This is an optional activity you may wish to use for post-assessment.

Cast Study I

The time of day is 4:45 PM; soon dinner will be served. The sky seems to be darkening rapidly. Almost without warning the wind becomes almost violent. The radio newsman announces tornadoes have been spotted in the area. Then, all of a sudden you realize you had better act quickly. Children and staff must be warned; in fact, you must give them orders quickly and correctly.

One hour later, the tornado has ripped down all of your high-tension power lines; some are still alive and sparking. The only road into camp is impassable, with trees down, and part of it is washed away. Three buildings have no roofs. Trees are uprooted all over the camp. But what you still do not know is how that unit you rented to the Campfire Inc. across the lake has survived. Soon you realize that the tornado has destroyed everything in its path. It started near the end of the lake and continued for some 2,000 feet with a path some 200 feet wide, and right through the area where the Camp Fire Camp *was*! You soon learn that the road into their area is completely destroyed and the only way to find out what is happening is by boat. Later you learn that all but two of the buildings in that unit were totally destroyed, but somehow none of the 40 people had been killed.

1. List all advance preparations one should take prior to such a tragedy.
2. Identify insurance precaustions and staff training.
3. In the above case the main switchboard was also out, what kind of preplanning for emergency communication would you design?
4. How do you communicate with parents who on the outside do not really know what is happening? How about the press?
5. How do you handle and verify the condition of all persons and what do you do with situations beyond in-camp personal ability?
6. How do you handle frightened youths?
7. How do you organize after-tragedy leadership and assignments?
8. What are the instructions to all present (i.e., water purity, no electricity, lavatory needs, damaged property—both personal and camp, etc.)?

Case Study II:

The date is August, 1981. You receive a letter from the I.R.S. stating that your records for 1978 are about to be audited.

1. Identify all the records that you will be required to have and those that may assist you in answering questions. The day for the I.R.S. visit arrives, and you are asked for various records and access to the director of your bookkeeping office. Then you are told to leave them alone for awhile.
2. What instructions should you give to your employed personnel prior to this time so that they will feel somewhat "at ease" in your absence, and know that they are giving appropriate responses?

   Later you are told that you did not pay F.I.C.A. on all the "value received" items, and now, you have to pay back taxes, plus penalties.
3. List possible penalties and what they can mean to you, both financially and legally. Can you recover any costs from former employees?

Case Study III:

You are in a staff training session which is to deal with all aspects of safety and legal liability. This session is to deal with policies regarding: 1) staff bringing cars to camp, and if they can, under what rules they can use them; 2) lost camper drills, both on land and in the water; 3) food poisoning, its medical, legal, and public relations effect; 4) how to handle all media during a major camp problem; 5) how to handle communications to parents during a PR problem; 6) protections you provide all employees and under what conditions they can be jeopardized. Organize your lesson plan into various categories and identify outside panelists, if any, you would bring in to talk with the staff.

Case Study IV:

You operate a camp store for campers and staff. Midway through the summer you realize that the income is far less than you think it should be. You do a quick inventory and verify that you are in trouble. Develop a plan to improve the organization of your store or canteen operation. How often would you check to make sure things are going all right? How would you supervise it? What kind of items should not be stocked in a camp store operation, and how would you handle the tax recording, assuming that you are in a state which collects such taxes? What kind of record keeping would you keep to make sure your records are absolutely accurate? How often and in what manner would you inventory? How much of your store sales can you legally charge off to promotion and not pay tax on?

Case Study V:

Camp tuition refund policies are often the basis for many legal recovery situations. Write a camp policy that will both protect the customer and the camp. Certainly you want to keep all that you can, especially when an unfilled bed is really your profit margin. In order to avoid "after the fact" problems, what must you have in print to tell the consumer beforehand? List the legal recourses available to you and the consumer that are available in case of an unresolved dispute. Cite the PR advantages and disadvantages if such problems are made public.

Case Study VI:

The area of purchasing is often one of the most difficult tasks for many camp directors who are or call themselves "program and people persons." We often find camp directors buying from "friends," friends of previous camp directors, or a persistent salesperson. We find many camp directors paying too much for many items, getting poor quality goods, and entering into unacceptable contracts because they do not know how to buy.

1. List some of the points of good product selection, where product research can be obtained and areas where bidding can be done.
2. Develop a good sample bidding form. In addition to price, include: product viability, content, quality, quantity, delivery, and other areas that positively identify products for proper comparison.

Resource Sheet #1: Some Budget Balancing Keys

Planning

1. Maintain the individuality of your camp.
2. Build statistical reinforcement into your long-range plan.
3. Before you expand your services, do a market survey and review your master plan.
4. Avoid needless competition with other groups.

Funding

5. Maintain a personal financial development program.
6. Develop an annual corporate and/or individual support system, utilizing families of your campers and others as donor-solicitors.
7. Correlate sustaining funds and requests for funds with ability to pay.

Managing

8. Determine service costs and charge so that total return will equal total expenses.
9. Design a balanced budget and monitor it on a monthly basis.
10. Use short-term investment rather than large checking accounts.
11. Prepare an annual budget and depreciation costs (maintenance and repair for major items) using direct accounting procedures.
12. Consider having bids for capital acquisitions and improvments in excess of $500.
13. Avoid long-term commitments on short-term grants.
14. Avoid over-mortgaging.
15. Never expend endowment principal for operating purposes unless all other alternatives have been exhausted.
16. Maximize endowment benefits on an ongoing basis.

Now, for you and your camp, make your notes in the space below.

Records Retention Timetable

Legend for Authority to Dispose

AD—Administrative Decision
ASPR—Armed Services Procurement Regulation
CFR—Code of Federal Regulations
FLSA—Fair Labor Standards Act
ICC—Interstate Commerce Commission
INS—Insurance Company Regulation
ISM—Industrial Security Manual, Attachment to DD Form 441

Legend for Retention Period

AC—Dispose After Completion of Job or Contract
AE—Dispose After Expiration
AF—After End of Fiscal Year
AM—After Moving
AS—After Settlement
AT—Dispose After Termination
ATR—After Trip
OBS—Dispose When Obsolete
P—Permanent
SUP—Dispose When Superseded

* After Disposed ** Normally † Govt. R&D Contracts

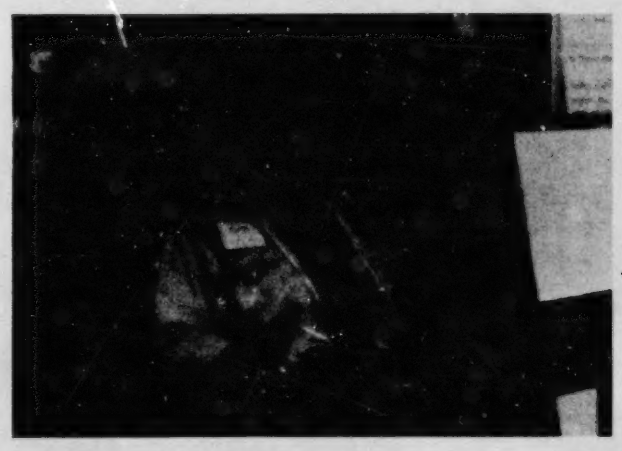
Type of Record	*Retention Period Years*	*Authority*
ACCOUNTING & FISCAL		
Accounts Payable Invoices	3	ASPR-STATE, FLSA
Accounts Payable Ledger	P	AD
Accounts Receivable Ledgers	5	AD
Authorizations for Accounting	SUP	AD
Balance Sheets	P	AD
Bank Deposits	3	AD
Bank Statements	3	AD
Bonds	P	AD
Budgets	3	AD
Capital Asset Record	3*	AD
Cash Receipt Records	7	AD
Check Register	P	AD
Checks, Dividend	6	
Checks, Payroll	2	FLSA, STATE
Checks, Voucher	3	FLSA, STATE
Cost Accounting Records	5	AD
Earnings Register	3	FLSA, STATE
Entertainment Gifts & Gratuities	3	AD
Estimates, Projections	7	AD
Expense Reports	3	AD
Financial Statements, Certified	P	AD
Financial Statements, Periodic	2	AD
General Ledger Records	P	CFR
Labor Cost Records	3	ASPR, CFR
Magnetic Tape and Tab Cards	1**	
Note Register	P	AD
Payroll Registers	3	FLSA, STATE
Petty Cash Records	3	AD
P & L Statements	P	AD
Salesman Commission Reports	3	AD
Travel Expense Reports	3	AD
Work Papers, Rough	2	AD
ADMINISTRATIVE RECORDS		
Audit Reports	10	AD
Audit Work Papers	3	AD
Classified Documents: Inventories, Reports, Receipts	10	AD
Correspondence, Executive	P	AD
Correspondence, General	5	AD
Directives from Officers	P	AD
Forms Used, File Copies	P	AD
Systems and Procedures Records	P	AD
Work Papers, Management Projects	P	AD
COMMUNICATIONS		
Bulletins Explaining Communications	P	AD
Messenger Records	1	AD
Phone Directories	SUP	AD
Phone Installation Records	1	AD
Postage Reports, Stamp Requisitions	1 AF	AD
Postal Records, Registered Mail & Insured Mail Logs & Meter Records	1 AF	AD, CFR
Telecommunications Copies	1	AD
CONTRACT ADMINISTRATION		
Contracts, Negotiated, Bailments, Changes, Specifications, Procedures, Correspondence	P	CFR
Customer Reports	P	AD
Materials Relating to Distribution Revisions, Forms, and Format of Reports	P	AD
Work Papers	OBS	AD
CORPORATE		
Annual Reports	P	AD
Authority to Issue Securities	P	AD
Bonds, Surety	3 AE	AD
Capital Stock Ledger	P	AD
Charters, Constitutions, Bylaws	P	AD
Contracts	20 AT	AD
Corporate Election Records	P	AD
Incorporation Records	P	AD
Licenses—Federal, State, Local	AT	AD
Stock Transfer & Stockholder	P	AD
LEGAL		
Claims and Litigation Concerning Torts and Breach of Contracts	P	AD
Law Records—Federal, State, Local	SUP	AD
Patents and Related Materials	P	AD
Trademark & Copyrights	P	AD
LIBRARY, COMPANY		
Accession Lists	P	AD
Copies of Requests for Materials	6 mos.	AD
Meeting Calendars	P	AD
Research Papers, Abstracts, Bibliographies	SUP, 6 mos. AC	AD
MANUFACTURING		
Bills of Material	2	AD, ASPR
Drafting Records	P	AD†
Drawings	2	AD, ASPR
Inspection Records	2	AD
Lab Test Reports	P	AD
Memos, Production	AC	AD
Product, Tooling, Design, Engineering Research, Experiment & Specs Records	20	STATUE LIMITATIONS
Production Reports	3	AD
Quality Reports	1 AC	AD
Reliability Records	P	AD
Stock Issuing Records	3 AT	AD, ASPR
Tool control	3 AT	AD, ASPR
Work Orders	3	AD
Work Status Reports	AC	AD

Note: Each individual camp must look at all regulations which relate directly to them. The above authorities are some that should be considered by each camp. However, IRS, OSHA, and EEO, among others, should also be consulted.

Remember often various governmental agency retention periods conflict but you as an organization must use the longest.

Type of Record	*Retention Period Years*	*Authority*
OFFICE SUPPLIES & SERVICES		
Inventories	1 AF	AD
Office Equipment Records	6 AF	AD
Requests for: Services	1 AF	AD
Requisitions for Supplies	1 AF	AD
PERSONNEL		
Accident Reports, Injury Claims, Settlements	30 AS	CFR, INS, STATE
Applications, Changes & Terminations	5	AD, ASPR, CFR
Attendance Records	7	AD
Employee Activity Files	2 or SUP	AD
Employee Contracts	6 AT	AD
Fidelity Bonds	3 AT	AD
Garnishments	5	AD
Health & Safety Bulletins	P	AD
Injury Frequency Charts	P	CFR
Insurance Records, Employees	11 AT	INS
Job Descriptions	2 or SUP	CFR
Rating Cards	2 or SUP	CFR
Time Cards	3	AD
Training Manuals	P	AD
Union Agreements	3	WALSH-HEALEY ACT
PLANT & PROPERTY RECORDS		
Depreciation Schedules	P	AD
Inventory Records	P	AD
Maintenance & Repair, Building	10	AD
Maintenance & Repair, Machinery	5	AD
Plant Account Cards, Equipment	P	CFR, AD
Property Deeds	P	AD
Purchase or Lease Records of Plant Facility	P	AD
Space Allocation Records	1 AT	AD
PRINTING & DUPLICATING		
Copies Produced, Tech. Pubs., Charts	1 or OBS	AD
Film Reports	5	AD
Negatives	5	AD
Photographs	1	AD
Production Records	1 AC	AD
PROCUREMENT, PURCHASING		
Acknowledgements	AC	AD
Bids, Awards	3 AT	CFR
Contracts	3 AT	AD
Exception Notices (GAO)	6	AD
Price Lists	OBS	AD
Purchase Orders, Requisitions	3 AT	CFR
Quotations	1	AD
PRODUCTS, SERVICES, MARKETING		
Correspondence	3	AD
Credit Ratings & Classifications	7	AD
Development Studies	P	AD
Presentations & Proposals	P	AD
Price Lists, Catalogs	OBS	AD
Prospect Lines	OBS	AD
Register of Sales Order	NO VALUE	AD
Surveys	P	AD
Work Papers, Pertaining to Projects	NO VALUE	AD

Type of Record	*Retention Period Years*	*Authority*
PUBLIC RELATIONS & ADVERTISING		
Advertising Activity Reports	5	AD
Community Affairs Records	P	AD
Contracts for Advertising	3 AT	AD
Employee Activities & Presentations	P	AD
Exhibits, Releases, Handouts	2-4	AD
Internal Publications	P (1 copy)	AD
Layouts	1	AD
Manuscripts	1	AD
Photos	1	AD
Public Information Activity	7	AD
Research Presentations	P	AD
Tear-Sheets	2	AD
SECURITY		
Classified Material Violations	P	AD
Courier Authorizations	mo. ATR	AD
Employee Clearance Lists	SUP	ISM
Employee Case Files	5	ISM
Fire Prevention Program	P	AD
Protection-Guards, Badge Lists, Protective Devices	5	AD
Subcontractor Clearances	2 AT	AD
Visitor Clearance	2	ISM
TAXATION		
Annuity or Deferred Payment Plan	P	CFR
Depreciation Schedules	P	CFR
Dividend Register	P	CFR
Employee Withholding	4	CFR
Excise Exemption Certificates	4	CFR
Excise Reports (Manufacturing)	4	CFR
Excise Reports (Retail)	4	CFR
Inventory Reports	P	CFR
Tax Bills and Statements	P	AD
Tax Returns	P	AD
TRAFFIC & TRANSPORTATION		
Aircraft Operating & Maintenance	P	CFR
Bills of Lading, Waybills	2	ICC, FLSA
Employee Travel	1 AF	AD
Freight Bills	3	ICC
Freight Claims	2	ICC
Household Moves	3 AM	AD
Motor Operating & Maintenance	2	AD
Rates and Tariffs	SUP	AD
Receiving Documents	2-10	AD, CFR
Shipping & Related Documents	2-10	AD, CFR



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Resource Sheet #2—Resources

The following are suggested readings to aid the workshop participants and trainer.

Resources Available through ACA's Publications (ACA publications code)

American Camping Association Tips:
- Tip #1: "Small Business Administration Stands by Ready to Help." (CM 20)
- Tip #2: "U.S. Coast Guard Regulations/Operator Licensing." (CM 21)
- Tip #3: "Model for an Affirmative Action Policy." (CM 22)
- Tip #4: "Check List of Items to be Included in a Camp Lease Agreement." (CM 23)
- Tip #5. "FICA/FUTA Tax on Meals and Room." (CM 24)
- Tip #7: "Guidelines For Application Of Federal Minimum Wage." (CM 27)
- Tip #8: "Equal Opportunity Regulations." (CM 30)

Ball, Armand B. and Beverly H. *Basic Camp Management*. ACA, 1979. (CM 36)

Camp Standards with Interpretations for the Accreditation Of Organized Camps. ACA. Revised, 1978. (CS 01)

Herron, Douglas B., 1977. *Marketing Management For Social Service Agencies*. Assoc. of Professional YMCA Directors. (MT 02)

Robb, Gary. *The Camp Secretary*. Project REACH. 1979. Lexington, KY (CM 39)

Rodney, Lynn S., and Ford, Phyllis M. *Camp Administration*. John Wiley and Son., 1971. New York. (CM 01)

Wilkinson, Robert E. *Camps: Their Planning and Management*. C. V. Mosby Co., 1981. St. Louis. (CM 07)

Other Resources

"ARMA" Association of Records Managers and Administrators, Inc., 4200 Somerset Dr., Suite 215, Prairie Village, KS 66208.

Braumback, C. M.; Lawyer, K.; and Kelly, P. C. *How To Organize and Operate A Small Business*, Fifth Edition, Prentice Hall. Englewood Cliffs, NJ. 1973.

Camp Business and Commissary Operations. Boy Scouts of America.

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Resource Sheet #3
Concepts of Promotion and Marketing

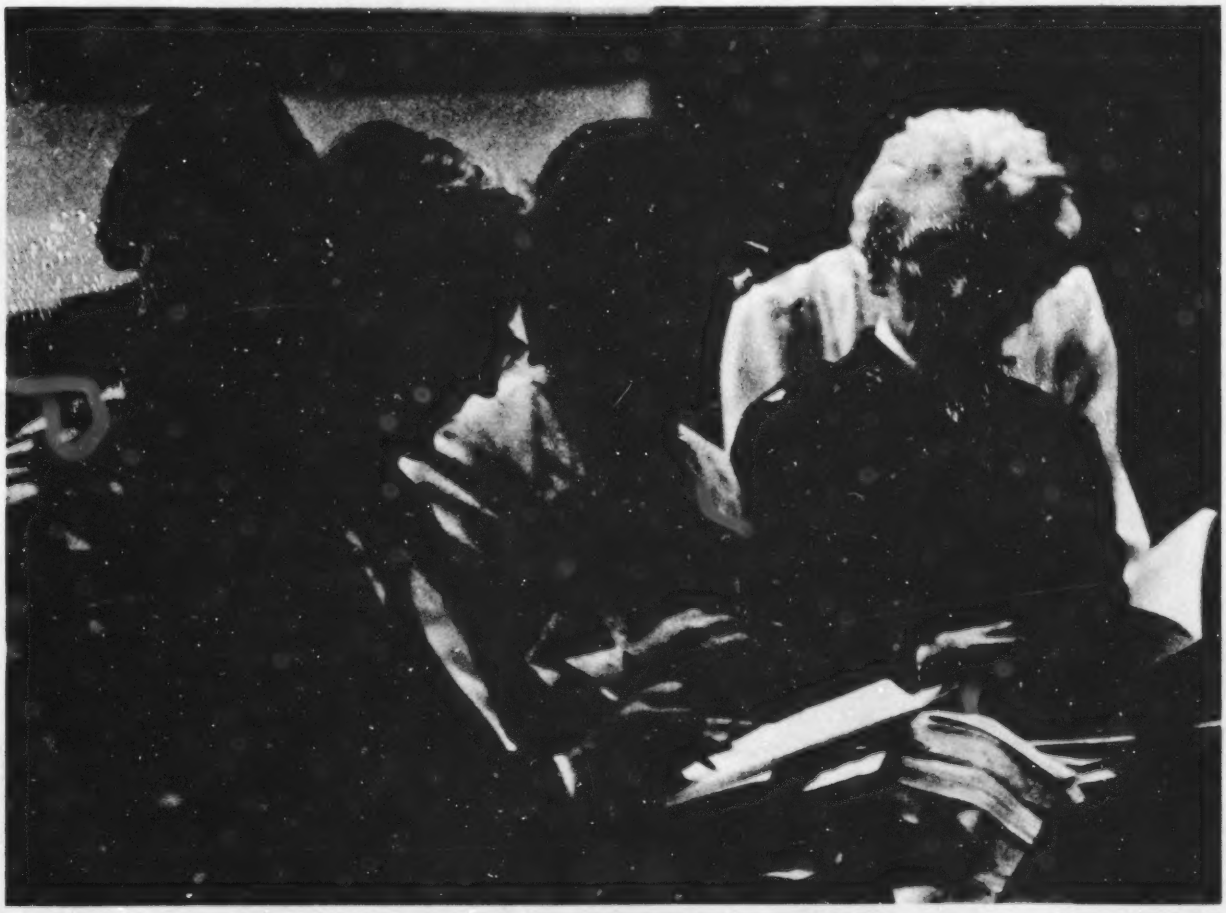
Allen L. Beavers, Jr.

The following ideas are ways in which camp directors can promote their camps. Some are free. Others require an expenditure of funds and have to be judged according to their productivity. In any event, each method has been tried and proven successful in at least one camp operation.

1. *TV Spot Announcements:* Free to nonprofit private and agency camps. Check with your local TV station. Most will accept 16mm color film footage, if it is of good quality, and will loan an announcer to narrate the film. It is easier to get air time for a 28 second spot than for longer ones. Since all commercial stations have to donate a percentage of time to public events, many stations welcome good films from local camps. Certain seasons of the year are better than others, check for this in your community.
2. *Radio Spot Announcements:* Same as the above, but without video.
3. *Newspaper Advertising with ACA Emblem:* Stories that are newsworthy can be accepted free, but solicitation must be paid for. Good stories can enhance your program and cost you nothing.
4. *Name on Vehicles:* Moving billboards—every vehicle you own should have your camp name on it, plus careful additional advertising and phone numbers.
5. *Vans in Parades:* Dress up your van or other vehicles and enter them in local parades. Keep your name in front of the public.
6. *Vans in Shopping Centers:* In the springtime, or other times of the year, park the vehicle with name on it in the center of the parking lot. This works best when vehicle is taller than others surrounding it. Have volunteers stand in the general area and pass out literature.
7. *Approval Signs in Stores:* If you operate a camping program, get the local sporting goods stores which have good reputations to hang a sign in their camping department such as: "Approved Camp *name* Supply Center." Do not accept any payment for this approval as this could cause legal questions.
8. *Personal Calendars:* In December of one year mail each camper a wallet calendar with reunion dates, camp dates, etc., on it. In alternate years send a desk calendar with a picture of the camp on it.
9. *Year Books:* It is extremely important that all pictures have the names of campers under them and activities identified. This can be a basis for alumni promotion and in the years ahead be a record of people and programs.
10. *Cabin Pictures:* Cabin pictures are fine for current use, but again, if they are unlabled, over the years they become of little value.
11. *Post Cards to Campers and Parents:* If you have your counselors write to parents, be sure to use picture post cards of your camp.
12. *Counselor/Camper Holiday Letter:* During the summer have each counselor write a letter, using a guide, to their campers and date it to correspond a few days prior to Christmas or Hannakah. Have them give it to you to mail for them a few days before that holiday so each camper hears from his or her counselor at mid-year.
13. *Birthday Card:* Print camp birthday cards, sign them individually, and put them in numerical order. Have a secretary mail the cards a few days before each birthday.
14. *Orientation Nights:* Sponsor orientation nights in local schools, churches, etc. Serve refreshments, show movies, and pass out literature.
15. *Trip Training Seminars:* Prior to accepting a person for a trip, require at least one parent to attend a training session. Be sure to offer several and allow the attendants to bring a friend. In this way, you educate parents, sell others, and gain many allies.
16. *Counter signs with pockets to hold brochures.*
17. *Direct Brochure Mailings into Selected Towns:* Vary towns each year.
18. *Reunions:* Hold both local and regional reunions. Also for those in the area, hold them at camp during vacation times.
19. *Stereo Slides and Viewers:* Mail these direct to interested applicants. Be sure to include a mail pack and the postage for return of both. These are interesting, inexpensive, and impressive to prospective applicants. Loss is minor.
20. *Home Interview Portfolio:* When interviewing in the home, have a pictorial, multipage, plastic viewing device for the child to look at while you talk with the parents. Afterwards, this can be seen by the parents, but it will keep the child occupied while you "parent-talk."
21. *Periodic Newsletters:* Establish a set number. Be systematic and on time.
22. *Off-Season Vacation Programs for Campers:* Use ski schools, trail caravans, boat trips, or other kinds of expeiences that will rally together the clientele in a common interest and setting.
23. *National Director Service Books:* Some parents check this kind of staff advertising for camp philosophies as well as how they recruit staff.
24. *Advertise in Local Shopping Guides:* These are inexpensive and well-read.
25. *Service Clubs:* Local service clubs are always looking for speakers and especially for good positive human interest information. They also have kids that go to camp!
26. *Bus Advertising:* This works well for agencies in cities with bus service. You may well want to print in various languages and give phone numbers.
27. *Cooperative Phone Number for Call-in Information:* Use listings in phone books, billboards, radio, etc.
28. *Billboard Advertising.*
29. *Slide Program:* This approach is usually more acceptable to clubs and organized school groups. They often look for programs for their meetings.
30. *Bumper Stickers:* Use few words, a catch phrase. Be sure to include a phone number.
31. *Award Patches:* Award patches can be used in camp and in off-season activities.
32. *Individual Award Cards.*

33. *Early Admission Discount:* For signing up at the end of one season, give a discount on next year. In today's market it is not wise to "hold" this year's price for next year unless the volume is great enough.
34. *Camper of the Year Award:* "Camper of the Year Award" can become political, but properly handled, can create a good publicity stature.
35. *Color Postcards of Camp Scenes.*
36. *Camper Letter/Envelope Packet for Sale:* Self-printed with a camp scene on it.
37. *Combs, etc., with Advertising on Them.*
38. *Tee Shirts with Advertising on Them:* While not a new idea, they are a part of today's youth society. Be creative.
39. *Special Program Certificates:* There are many varieties of blank, colorful, and interesting certificates available which you can inexpensively print or photocopy.
40. *Group Award Identification:* Group awards that carry over from year to year and remain on public display are good tools to use.
41. *Staff Promotion News Releases:* These have the most impact in the staff member's home town and in a local paper.
42. *Camp Committee Announcements:* Use announcements for ongoing as well as special event programs. If participants are from various communities, news releases should appear in their local papers.
43. *Annual Giving Programs:* Be sure to state reasons why they should be supported.
44. *Capital Campaigns:* And how others may "support youth growth programs."
45. *Color Brochures:* People often rate an operation as it portrays itself. If we promote ourselves as "first class," others will rate us as first class, as long as we also deliver first class programs.
46. *Parents' Guide and Information Packets:* A public relations packet designed to tell parents what to look for in a good camp with your by-line on it implies, without saying so yourself, that your camp fits this description. Do not forget to include your phone number for more information.
47. *Public Displays:* You can often have a booth for little or no cost at many civic shows and public events. However, it is important to use a professional display; otherwise, you can do more harm than good.
48. *Shopping Mall Displays:* Many shopping malls are looking for good quality displays (better with action) and people in the courtyards to help attract customers. Place emphasis on "service to the local community."
49. *Place Mat Advertising:* Provide free-of-charge place mats to churches and other public places for their use. You often can get a food supplier to provide you with free placements as well as the printing.
50. *Full Service Camping Concept:* Use catchy captions to advertise, just like other businesses. Phrases such as: "We're in the People Business," "We're a Full Service Camp," and "Dealing in the Most Precious and Valuable Raw Material in the World—Your Sons and Daughters." The basic concept—MARKETING!!

While there are always additional ideas, these ideas have been used . . . and they worked!



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SECTION III

PROJECT REACH SELF-STUDY GUIDE:

Business and Finance

by

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University of Kentucky

1978

*This unit has been adapted from a Module written by Ed Andrews from the Camp Director Training Series developed by Project REACH at the University of Kentucky and funded by the Bureau of Education for the Handicapped, now the Office of Special Education.

Project REACH's Self Study Guide: Business and Finance Objectives

Managing Camp Assets

1. Assemble a list of all governmental agencies that offer special services and resources to land owners, small business operators, and youth serving organizations indicating the nature of the services offered.
2. Prepare a summary of all governmental fees, licenses, and regulations that apply to the management of property and related aspects of site management.
3. Identify all areas of financial risk in the operation of a camp and prepare a list of maxium cost exposure for each risk.
4. Prepare a list of insurance coverages desired from the above risk analysis and submit it to two or more insurance underwriters for quotation.
5. With the assistance of an attorney, select from two or more insurance coverage quotations the policies that provide the most complete coverage at the lowest cost.
6. Prepare a summary of the Workman's Compensation law and regulations of your state.
7. Conduct a market survey and/or needs assessment of the market your camp serves. Based on the results and your camp's goals and objectives, make any revisions required in your master plan for site and facility.
8. Prepare a development plan including design, funding methods, projected completion dates, and the extent to which outside consultants will be necessary.

Controlling Business and Finance Operations

9. Describe three basic reasons for budgeting and determine the differences between objective (operational) and functional budgeting and when to use each method.
10. Using the completed needs assessment and/or market analysis and your camp's historical data, estimate the demand for services (project enrollment) in the various programs of your camp.
11. By completing a cost analysis of the services required by your camp (agency, clientele), prepare an expense projection for each account.
12. Using the expense projections and enrollment estimate, establish an income budget and a unit price for all services your camp has to offer.
13. Using a break-even chart, adjust your budget plan to provide for a reasonable margin of safety.
14. Be familiar with the following terms: voucher, receipt, ledger, journal, expense, cost, income, net income, gross income, trial balance, source document, audit trail, invoice, bill, statement, profit, loss, balance, cash flow, equity, capital, asset, liability and fiscal year.
15. Prepare a list of the policies that pertain to the financial record keeping required of your camp.
16. Prepare a list of all financial documents and reports that must be seen, initialed, and/or signed by the camp director and other members of the camp staff, and which ones are required by law and how long each should be retained.
17. List your camp's program priorities and show the relationship between the financial records and the record of achievement of the camp's goals.
18. Design a cash flow chart for your camp.
19. Using daily and weekly cost journals (worksheets), project the relationship between actual expenses and budgeted expenses.
20. Using yor payroll journal, prepare a Federal Payroll Tax Report Form 941 and complete an annual IRS Income Tax Report Form 990 (Non-profit) or 1040 (Profit only).
21. Using your general ledger, write a statement of assets and liabilities with balances (balance sheet) at the end of an accounting period; also, prepare a profit or loss statement for each account.
22. Write a financial summary report disclosing all financial activity needed to evaluate the management process.
23. Demonstrate your ability to interpret financial reports and data and make recommendations affecting the financial health of your camp.
24. Demonstrate your ability to detect errors and/or misappropriation of funds by reading periodic financial reports and/or by reviewing records and documents requiring management approval.
25. Prepare a trial balance sheet from the general ledger.
26. Prepare your camp's financial records for external audit.

Business and Finance Outline

I. Managing Camp Assets
   - A. Property and Equipment Management
     1. Use of governmental resources
     2. Dealing with governmental regulation
   - B. Insurance Coverage and Risk Management System
     1. Property coverage and protection
     2. Liability coverage and protection
     3. Health and accident coverage and protection
     4. Workman's compensation
     5. Special risk coverage
   - C. Long Range Development
     1. Periodic needs assessment
     2. Master plan review
     3. Resource planning

II. Controlling Business and Financial Operations
   - A. Budget Development
     1. Purposes and patterns
     2. Resource analysis
     3. Income and expense projection
     4. Using a break-even chart
   - B. Managing Financial Records System
     1. Budget controls
     2. Recording receipts and expenditures
     3. Business structure—legal and organizational requirements
     4. Budget as a management tool
   - C. Budget Monitoring and Control
     1. Cash flow planning
     2. Monitoring receipts and disbursements.
   - D. Reporting
     1. Governmental requirements
     2. Agency, investor, and finance institution reports
     3. Public reporting
   - E. Evaluation
     1. Timely management decision information
     2. Accuracy and security
     3. Internal and external auditing
     4. Use of comparative operating ratios.

Pre-Assessment Quiz

Note to trainer: Determine which of the following items you as trainer want to use. You may not want participants to complete all of the items. Therefore, select those that will best support your program.

1. The greatest risk inflicted upon a camp property is from

   a. Fire
   b. Automobiles
   c. People
   d. Animals

2. List five governmental agencies that provide financial assistance to land owners. _____

   _____

   _____

   _____

   _____

   _____

3. A camp director may have a well drilled anywhere on the camp property without governmental approval.

   True _____ False _____

4. List the three most common types of insurance carried by a camp. _____

   _____

   _____

   _____

5. Risk management starts with surveying the types of insurance available.
   True _____ False _____

6. All insurance policies should be reviewed by the camp's legal counsel.
   True _____ False _____

7. The camp should carry insurance on all staff member's cars in camp.
   True _____ False _____

8. Workman's Compensation covers staff members at all times.
   True _____ False _____

9. A camp may elect to be "self-insured" for certain types of coverage.
   True _____ False _____

10. A market analysis or survey is generally good for _____ year(s).

11. Non-profit organizations usually finance their development program by fund raising or contributions as opposed to borrowing. True _____ False _____

12. Name two types of budgets. _____

    _____

    _____

13. A budget serves the following purposes: (Check all that apply)

    ____ provides information for management decisions
    ____ is a vehicle for board approval of management objectives
    ____ is a tool for the manager's fiscal control
    ____ serves to interpret the long-range plan goals
    ____ is a reporting system to the public
    ____ helps to detect error and fraud in fiscal operations
    ____ is one method of interpreting staff responsibilities
    ____ gives the manager absolute control over expenditures
    ____ places a limitation on the authority of the manager

14. All cash receipts are income.
    True _____ False _____

16. Only profit-making camps budget income higher than expense. True _____ False _____

17. Capital expenditures may be financed from current income. True _____ False _____

18. You can tell how much cash was received for any particular month by looking at the monthly budget report.
    True _____ False _____

19. If you are following an organization's policy and violate an Internal Revenue Service regulation, you will not be held accountable. True _____ False _____

20. The camp director "financial manager" must personally approve the following documents: _____

    _____

    _____

    _____

    _____

    _____

21. You may destroy all financial records after seven years.
    True _____ False _____

22. An "audit trail" is the accumulation of papers between the bookkeeper's desk and the table where the auditor works. True _____ False _____

23. All non-profit organizations must follow accounting standards established by the National Board of Auditors. True _____ False _____

24. The greatest danger of cash basis bookkeeping is . . .
    a. the risk of underestimating future obligations.
    b. the danger of theft.
    c. you may have to pay too much tax.
    d. the accounting cost is too great.

25. List all camp programs that would not be reflected in a detailed budget: _____

26. Every camp must file an annual report to the Internal Revenue Service. What is the report number for a non-profit organization? _____ What is the report number for a profit-making business? _____

27. Cash flow planning is designed to prevent _____

28. Camps require one financial record that most other organizations do not need. It is _____

29. FICA stands for _____

30. Payroll taxes must be paid to the IRS or deposited in _____

31. The balance sheet is taken from the accounting book called the _____

32. A P&L statement is also called a _____

33. When an organization has more expenses than income, it is _____

34. When your equity account balance is less than zero, you are _____

35. Non-profit organizations must file complete reports to their _____

36. Profit-making organizations must make full disclosure reports only to _____

37. A complete financial report should include: _____

38. A financial manager can detect most accounting errors by reading the _____

Answers to Pre-Assessment Quiz

Place a sheet of paper over the answers, then complete the quiz and check the results.

1. c
2. The Farm and Home Administration, The U.S. Forest Service, the Soil Conservation Service, The Environmental Protection Agency, The Small Business Administration and others . . .
3. F
4. Property—Casualty, Liability, Workmen's Compensation.
5. F
6. T
7. T
8. F
9. T
10. one
11. T
12. Objective (operational), Functional
13. all apply but the eighth one
14. F
15. F
16. F
17. T
18. F.
19. F
20. Daily cash register (journal), purchase orders (over an amount set by policy), checks or bank drafts or check register, bank statement, trial balance
21. F
22. F
23. F
24. a
25. None should be listed.
26. a. 990 or 990-A b. 1040 (proprietorship) or 1065 (partnership or 1120 or 1120S (Small Corporation)
27. overdrafts, cash shortages, or loss of interest on deposited funds
28. daily or weekly account worksheet (analysis, journal, account summary)
29. Federal Insurance Contributions Act
30. a bank authorized to accept federal tax deposits
31. General Ledger
32. Statement of Income and Expense—Budget Report—Profit and Loss Statement
33. operating in the red—at a loss—deficit financing
34. technically bankrup. broke—operating on someone else's money
35. members, board, public
36. the Internal Revenue Service (maybe to their stockholders and/or banker)
37. an income and expense statement, a comparative budget, a balance sheet
38. Trial balance

REACH Self-Study Guide: Business and Finance Suggested Activities

P.O.	Activity Description	Technique	Resources Needed	Evaluation
1	1. Participate in a lecture/discussion with a representative of the Small Business Administration and/or with your County Extension Agent. Prepare a list of all of the state, county, and federal services available to assist property owners and small business operators.	Attend a lecture or discuss with a knowledgeable person.	Knowledgeable resource person	Completion of list
2	2. In your state, visit with or write representatives of your state health department, environmental control department, labor department, social services department, and other major state agencies and obtain information on all laws and regulations related to operating a camp, property management, employment, and small business operation. List all licenses and permits required and all regulations that apply.	Individualized activity	List of addresses	Completion of activity
	or Attend a discussion at a convention or meeting by representatives of state health, environmental control, labor, social services, or other state agencies concerning laws and regulations related to operating a camp.	Group activity	Panel members Paper and pencil	Attendance
2-3-4-5	3. Take a copy of your camp policies and master site plan to an attorney and make a list of all licenses, permits, and regulations applicable to the operation of your site and program. Also, present a risk analysis of your camp and secure the attorney's recommendation for coverages and amounts.	Individualized	Camp policies, master site plan List of licenses, permits, and regulations Risk analysis	Assessment: Prepare a resource file which contains a list of resource people and their agencies. File copies of all laws, licenses, permits, and regulations that apply to your camp operation.
3-4-5	4. In groups of two and three, examine and compare insurance policies and prepare an analysis of what is covered and for how much.	Small group activity	Copies of camp insurance policies	See activity #5 for assessment.
	or With one or two camp directors, develop a risk analysis for a camp to submit to two insurance underwriters for recommendations on coverages and amounts. Discuss the recommendations with an insurance agent that specializes in camp coverage.	Group work session.	Case study insurance agent.	
	or Attend a lecture/discussion concerning types of insurance policies and coverage a camp should provide.	Lecture/conference session	Knowledgeable resource person	
6	5. Read the Workman's Compensation regulations for your state and write a critique of policies your camp will follow to comply with the law.	Individualized	Workman's Compensation regulations	Assessment: Present a copy of risk analysis and critique of insurance programs and Workman's Compensation regulation to your trainer. Explain how they were developed and their future use.
7-8	6. With other camp directors, discuss the development of long-range plan; including a discussion of market analysis, needs assessment, goal identification, use of consultants, and funding methods.	Small group discussion		Assessment: Review your camp's master plan and prepare five-year development goals stated in measurable terms.
	or Read the following: 1) *Marketing Management for Social Service Agencies*, (Herron, 1977); 2) Part I of *Financial and Accounting Guide for Nonprofit Organizations*, (Gross, 1974); and 3) Chapter 11 of *How to Organize a Small Business* (Braumback, et. al. 1973).	Individualized	See reading list.	or Review your long-range plan with a camp development consultant and establish priorities for various levels of financial support.

P.O.	Activity Description	Technique	Resources Needed	Evaluation
10	7. Using the market analysis previously developed, find another camp director and prepare an enrollment projection for your camps for the coming years.	Small group work sessions	Market analysis	Assessment: Review budget worksheet and cost analysis with trainer and explain how it was developed.
11 12 9-13	8. Based on a previous year's camp experience, complete the sample cost analysis. 9. After entering the cost figures developed and the enrollment figures, complete the budget worksheet. 10. Read chapter 23 of *How to Organize & Operate a Small Business*, (Braumback, et. al., 1973) and construct a break-even chart for your budget worksheet. Make budget adjustments to provide a profit of 5%.	Can be done individually or as small group activities.	See Worksheets #1-#2 #1) Sample cost analysis #2) Sample functional *budget* #3) Break-even chart reading listed	Assessment: Prepare a list of agency policies of your organization that affect the manner in which your financial records are kept, a list of documents showing who is responsible for initiating, approving and recording each document, and a chart of accounts.
15-16-17	11. With the assistance of an accountant, write a list of financial record policies that are consistent with legal requirements, good business practice, and your camp's objectives.	Resource person	Accountant	Completion of activities
15-16	12. Secure a record retention list from an auditor, note the length of time each document should be retained, and make a notation of each document required by law and who must intitial it.	Resource person	Knowledgeable resource person	
16-17	13. Brainstorm to list all financial records that: (1) show the number of campers participating in various activities, (2) Shows the relative popularity of various activities, (3) Shows the most expensive activity in camp, (4) indicates the number and quality of staff, (5) Indicates the success of your promotion policies. Then relate this information to your camp's goals and objectives.	Group activity	Paper and pencil	
18-19	14. Develop a cash flow chart and a worksheet for your camp budget similar to the cost control worksheet.	Can be done individually or in small group.	Worksheet #4 Cost control worksheet.	Assessment: Present cash flow chart and cost control worksheet to trainer with description of how they are used.
20	15. Have an accountant explain how to report & complete the IRS payroll Form 941 from a payroll journal, complete Form 1040 for small businesses, and Form 990 for nonprofit organizations. Also, have the accountant discuss how to prepare a report on your camp's financial condition suitable for presentation to a financial institution.	Individualized activity	Accountant—Form 941 and 1040 or 990	Completion of activity

P.O.	Activity Description	Technique	Resources Needed	Evaluation
20-21	16. With two other camp directors, review year-end reports of each camp and design an annual financial summary report. or Using Chapter 9 of *Accounting & Financial Reporting*. (United Way, 1974) as a resource and using a camp's general ledger, write an adjusted trial balance and prepare a year-end income and expense statement and balance sheet with comment.	Group of camp directors. Individualized activity	Year-end report Resource listed or another of your choice.	Assessment: Submission of reports to trained and/or acceptance of reports by groups for which they are intended.
24	17. Find the errors and/or shortages in the document provided entitled "Camp Deficit Balance Sheet."	Individualized activity	"Camp Deficit Balance Sheet" See worksheet.	Assessment: From a camp, just prior to opening, assume a 10% shortage of income based on a lack of enrollment and make appropriate cuts in the expense area. Write a memo explaining the cuts and how they will effect the camp operation.
25	18. Write a trial balance on the general ledger of your camp for the end of this month. Compare it with the trial balance on page 476 of *Financial and Accounting Guide for Nonprofit Organization*. (Gross 1974.)	Individualized activity	See activity description	Completion of activity
23	19. Study the finance reports of three similar-size camps and prepare a comparison of your camp including operating ratios, cost per unit of service, and relative fiscal health of each camp.	Individualized activity	Financial reports	Completion of written reports
26	20. With a knowledgeable person, discuss how to prepare your camp's financial records for external audit.	Discussion	Paper and pencil for notes.	Completion of activity

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Worksheet #1: Sample Cost Analysis

Account	Cost Last Year	Change Due to Price Fluctuation	Change Due to Operational Revision	Total Adjusted Cost
Salaries				
Payroll Taxes				
Employee Benefits				
Personnel Expenses				
Food				
Maintenance Supply				
Travel				
Printing				
Office Supply				
Telephone				
Postage				
Equipment Maintenance, Rental				
Dues, Fees, Licenses				
Program Supply				
Insurance				
Finance Cost				
Depreciation				
TOTALS				

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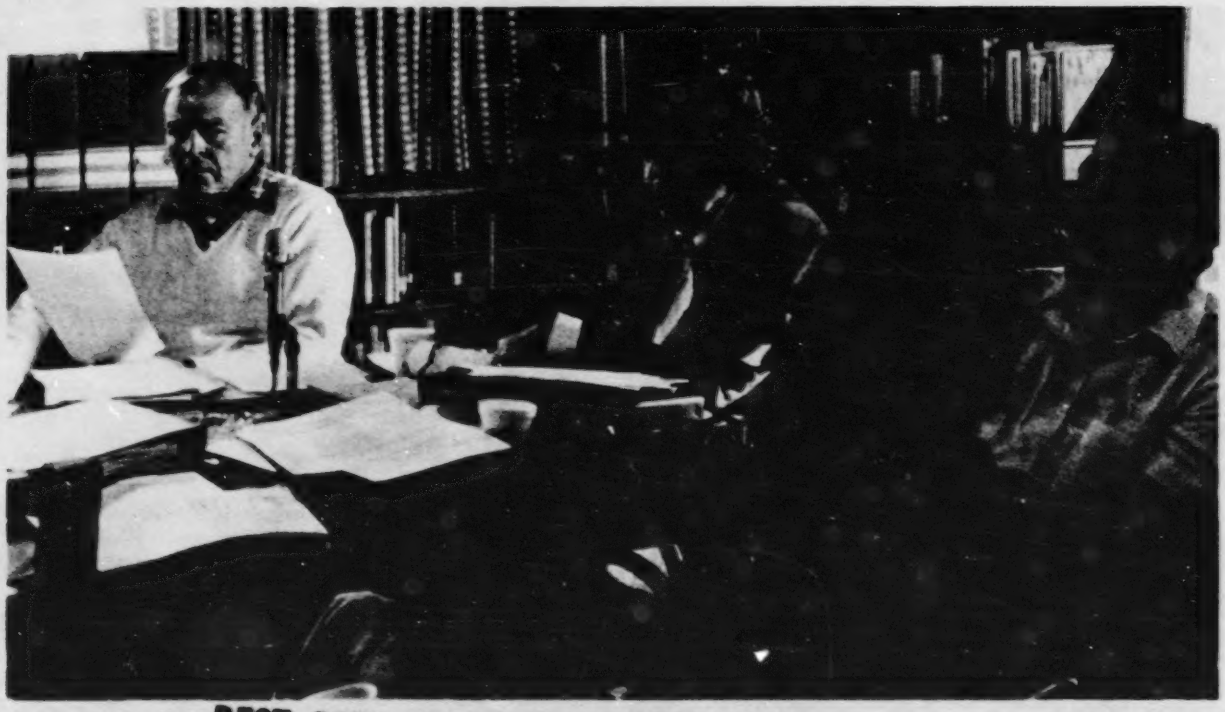
Worksheet #2: Sample Functional Budget

Income	Total	Administration	Kitchen & DH	Health Service	Program	Tripping
Fees						
Contributions						
Other						
Expense						
Salaries						
Payroll Taxes						
Benefits						
Other Personnel						
Food						
Maintenance Supply						
Travel						
Administration						
Equipment						
Dues, Fees, & Licenses						
Program Supply						
Insurance						
Finance						
Depreciation						



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Worksheet #3: Break-even Chart

Income

Fees: _____ Campers @ $_____ = $_____ - _____

_____ Campers @ $_____ = $_____ - _____

_____ Campers @ $_____ = $_____ - _____

Total Fees _____ - _____

Contributions: _____ Sustaining Gifts @ Av. $_____ _____ - _____

Other Income _____ _____ - _____

Expense Total Income _____ : _____

Salaries: Administration $_____

Health Service _____

Food Service _____

Maintenance _____ Total Salaries _____ - _____

Payroll Taxes—Salaries × 9% to 10% _____ - _____

Employee Benefits _____ - _____

Other Personnel Expense—Workmen's Compensation, Transportation, etc. _____ - _____

Food Cost Per Meal Served × Meals Served _____ - _____

Maintenance Supply _____ - _____

Travel _____ - _____

Administration: Printing _____

Office Supply _____

Telephone _____

Postage _____ Total Administration _____ - _____

Equipment Maintenance & Rental _____ - _____

Dues, Fees, & Licenses _____ - _____

Program Supply _____ - _____

Insurance _____ - _____

Finance Cost _____ - _____

Total Current Expenses _____ - _____

Capital _____ - _____

Depreciation _____ - _____

Total Expense _____ - _____

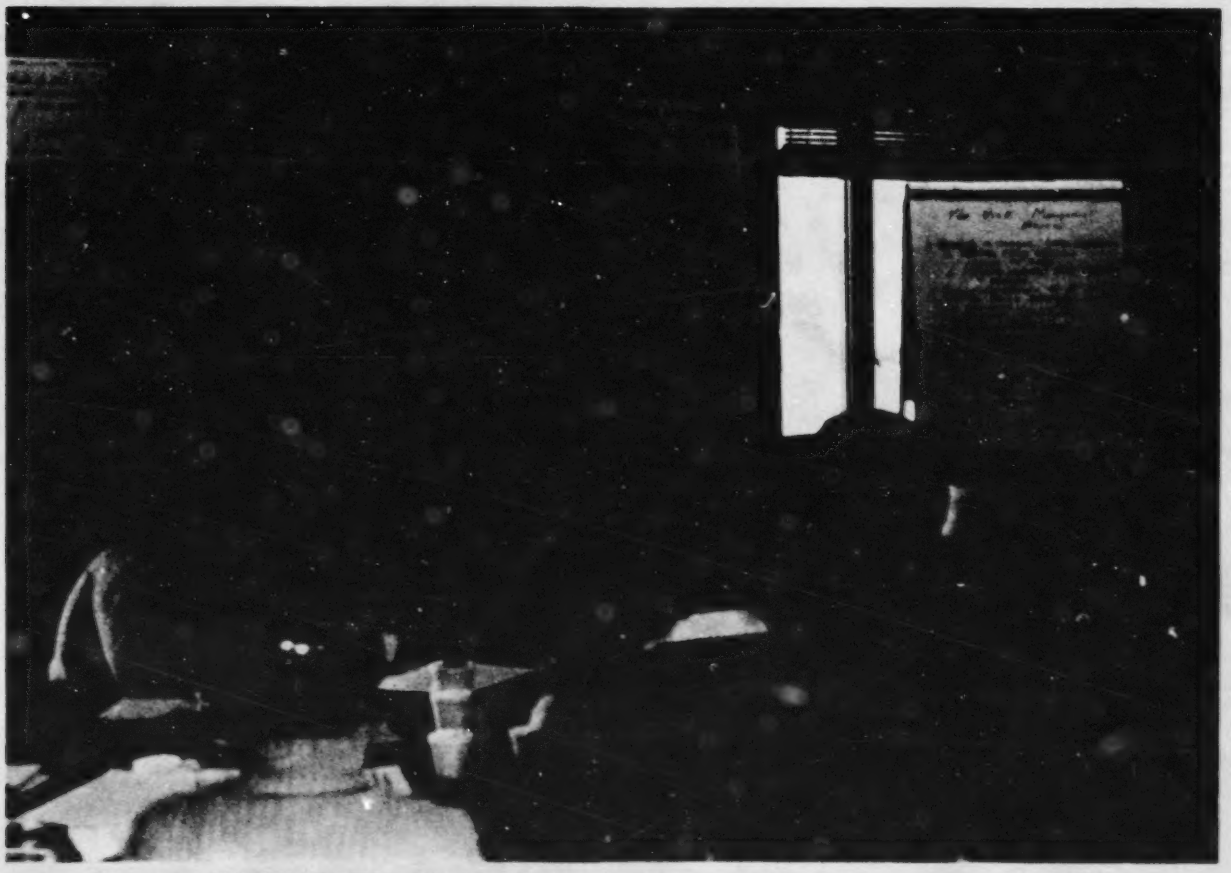
Total Income _____ - _____

Total Expenses _____ - _____

_____ - _____

Worksheet #4: Sample Weekly Cost Control Worksheet for Use During Camp

Account	Budget	1st Week Balance	2nd Week Balance	3rd Week Balance	4th Week Balance	5th Week Balance	6th Week Balance
Salaries							
Taxes							
Benefits							
Personnel							
Food							
Maintenance Supplies							
Travel							
Administration							
Equipment							
Dues & Fees							
Program Supplies							
Insurance							
Finance Cost							



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Worksheet #5: Camp Balance Sheet
July 30, 1976

Cash		$ 22,000.00
Accounts Receivable		525.00
Land and Buildings, at cost		82,000.00
	Total Assets	$104,525.00
Accounts Payable		10,000.00
Balance		94,525.00
Total Liabilities and Fund Balance		$104,525.00

Income and Expense
November 30, 1976

Income:

Camper Fees (1976)		$ 21,000.00
Camper Fees (1977)		3,200.00
Contributions		1,000.00
	Total Income	$25,200.00

Expenses:

Salaries		$ 12,000.00
Taxes (Payroll)		2,100.00
Supplies		5,000.00
Travel		2,000.00
	Total Expense	$ 21,100.00

There are two errors and two "suspicious" figures in the above examples. What are they?

Answer:

Balance Sheet

Error 1:
Assets: Land and Buildings, at cost (no depreciation on buildings).

Suspicious 1:
Liabilities and Equity: No notes payable.

Income and Expense

Error 2:
Camper Fees (1977)—Are a prepaid income and November 30, 1976—Not earned income yet as shown.

Suspicious 2:
No Depreciation Expense.

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Appendix A—Managerial Sample Budget

Income	
Registration Fee: $50 x 30 participants (Members $50-Nonmembers $60.)	$1,500
Expenses	
Resource Leaders Honorarium (4 x $50)	$ 200
Printing	$ 150
Office Supplies	$ 25
Program Supplies	$ 200
Xerox	$ 25
Phone Calls	$ 50
Postage	$ 50
Facility and Equipment Rental	$ 200
Refreshments/Luncheon	$ 300
Total Expenses	$1,200
Section Net (20%)	$ 300
Total	$1,500

Appendix B—Managerial Workshop Report

Name of Managerial (Food Service; Business and Finance; Site and Facility; and Health) _____

Section _____ Section Leadership Chairperson _____
Signature

Location of Workshop _____ Date of Workshop _____

Workshop Coordinator _____ Fees: (1) ACA Member _____

(2) Non-member _____

Address _____

Participants

Name	Address: City, State, Zip	ACA Section	Successful Completion Yes	No
1.				
2.				
3.				
4.				
5.				
5.				
6.				
7.				
8.				
9.				
10.				
11.				
12.				
13.				
14.				

Instruction: Send one copy to the American Camping Association. Send one copy to the Regional Education Coordinator. Send one copy to the Section Board.

American Camping Association
Bradford Woods
Martinsville, IN 46151-7902
Phone: (317) 342-8456

Please attach the following:

1. Summary of Managerial evaluation.
2. Criteria used for determining satisfactory completion (Assessment of participant competence)
3. List or copies of resources used (A-V materials, books, handouts, promotional materials)
4. Agenda/Schedule
5. Recommendations to improve the managerial

Appendix C: Managerial Evaluation Forms—Business Management

Name _____

Date _____ Location _____

Please respond to the following questions by placing a circle around the appropriate response. Feel free to add comments or recommendations which might clarify your response. Please note that Question 1 contains a series of goal statements, some of which may not have been addressed through presentations or learning activities, indicate this by circling the "N/A" response.

1. How effective was the managerial in meeting its goals of assisting you to develop:
   a. Knowledge of and ability to identify (1) resources for securing appropriate federal, state, and local laws and (2) ACA Standards relating to camp business management.
      Not effective 0 1 2 3 4 5 Very Effective N/A
      Comments:

   b. Knowledge of business management systems, including fiscal operations.
      Not effective 0 1 2 3 4 5 Very effective N/A
      Comments:

   c. Knowledge of office management, record keeping, and reporting procedures.
      Not effective 0 1 2 3 4 5 Very effective N/A
      Comments:

   d. Ability to identify various patterns of ownership and financial arrangements.
      Not effective 0 1 2 3 4 5 Very effective N/A
      Comments:

   e. Knowledge of various types of insurance coverage available to camps and ability to identify professional resources.
      Not effective 0 1 2 3 4 5 Very effective N/A
      Comments:

   f. Ability to establish a system for the camp's business operation.
      Not effective 0 1 2 3 4 5 Very effective N/A
      Comments:

2. To what extent was the managerial action-oriented (could you apply what you have learned from this managerial?)
   Minimum extent 0 1 2 3 4 5 Maximum extent
   Comments:

3. To what extent was the managerial content appropriate to its stated goals?
   Not appropriate 0 1 2 3 4 5 Very appropriate
   Comments:

4. How confident do you feel in your ability to implement the information presented in your camp setting?
   Not confident 0 1 2 3 4 5 Very confident
   Comments:

5. To what extent were your own training needs met by the managerial?
   Minimum extent 0 1 2 3 4 5 Maximum extent
   Comments:

6. What were the most important strengths of this managerial?

7. Are there any content areas which should have been added?

8. Are there any content areas which could have been omitted?

9. Please list any general comments or suggestions for improving this managerial: